

# Highlights

**Enclosed is the 2026-1 edition of the *Law of Fraudulent Transactions*. New material featuring recent developments in the 2026-1 edition includes:**

- An Eleventh Circuit decision recognizing the tort of aiding and abetting fraud under Florida law and clarifying the pleading standard for the knowledge element of the tort.
- A new case discussion regarding the standard of materiality under the *uberrimae fidei* doctrine.
- A new discussion on the guiding principles for the analysis of what constitutes “reasonably equivalent value.”
- A new discussion by the Bankruptcy Court for the Eastern District of New York regarding the requirements for a non-dischargeability determination under 11 U.S.C. § 523(a)(4).
- Other refinements and updates throughout.